



# Iowa Department of **REVENUE**



# WE WELCOME YOU

<https://tax.iowa.gov>



## **Mission:**

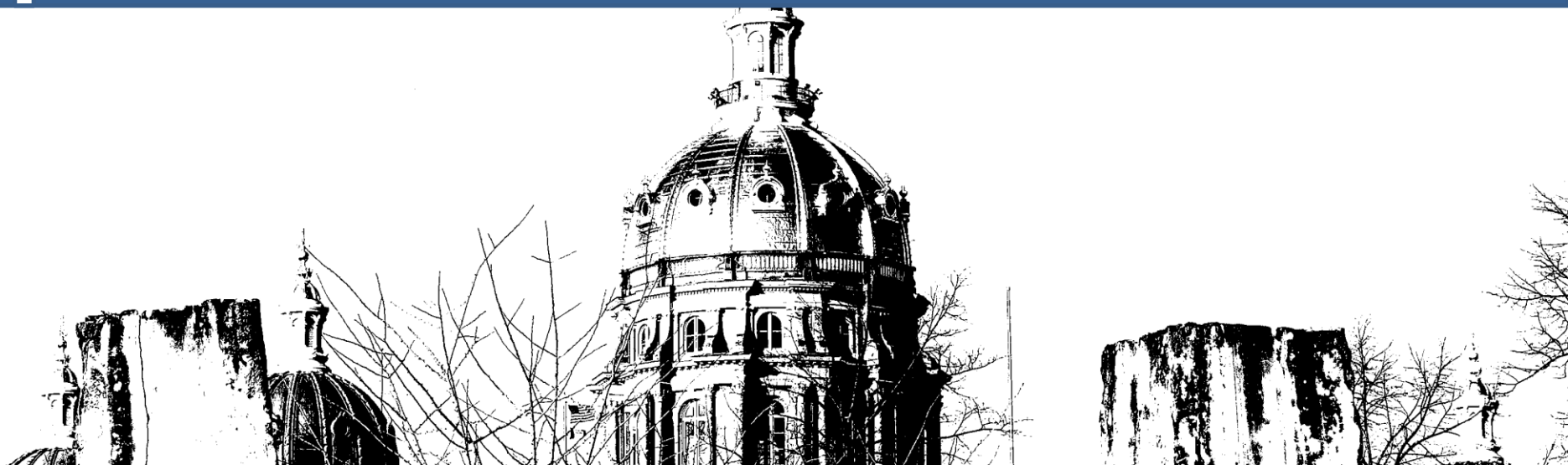
The mission of the Iowa Department of Revenue is to serve Iowans and support state government by collecting taxes required by law, but no more.

## **Vision:**

Iowa will be a state where it is easy to understand and comply with tax obligations.

## **Strategic Goals:**

1. Provide Excellent Customer Service
2. Provide Accurate, Clear, and Concise Information to Taxpayers
3. Provide Efficient Tax Administration Through Technology and Process Improvement





# Taxes and Fees Administered by the Department

**Individual Income Tax /  
Withholding**

**Consumer's Use Tax**

**Fuel Taxes**

**Corporation Income Tax**

**Retailer's Use Tax**

**Environmental Protection  
Charge**

**Franchise Tax**

**Hotel / Motel Tax**

**Inheritance Tax**

**Retail Sales Tax**

**Local Option Sales Tax**

**Cigarette / Tobacco Tax**

**Replacement Tax**

**E911 Surcharge Fee**

**Hazardous Materials Permit  
Fee**

**Property Tax**

**Insurance Premium Tax**

**Real Estate Transfer Tax**

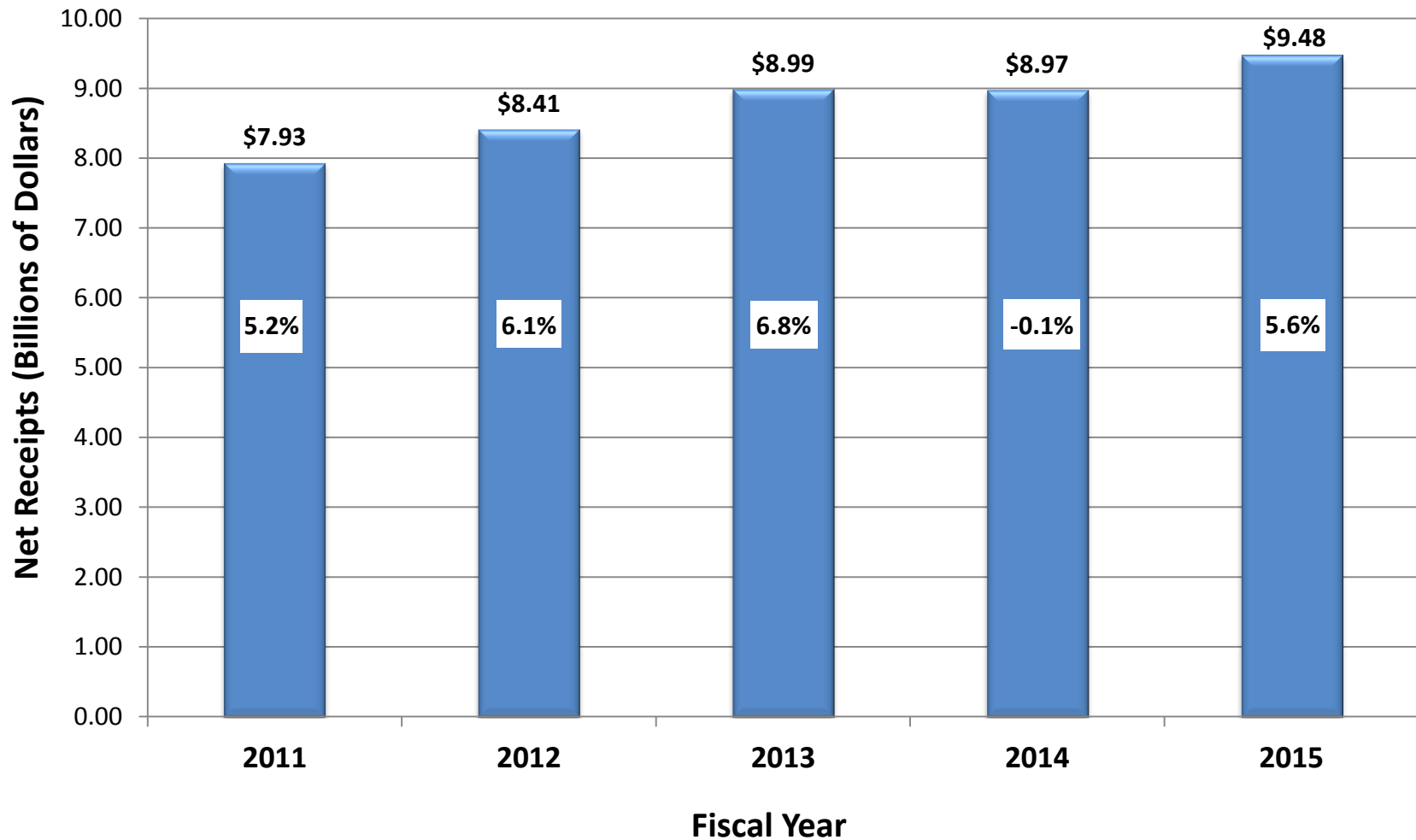
**One-Time Fee for Vehicle  
Registration**

**Car Rental Tax & Vehicle Title  
Surcharge**

**Other Miscellaneous Taxes**



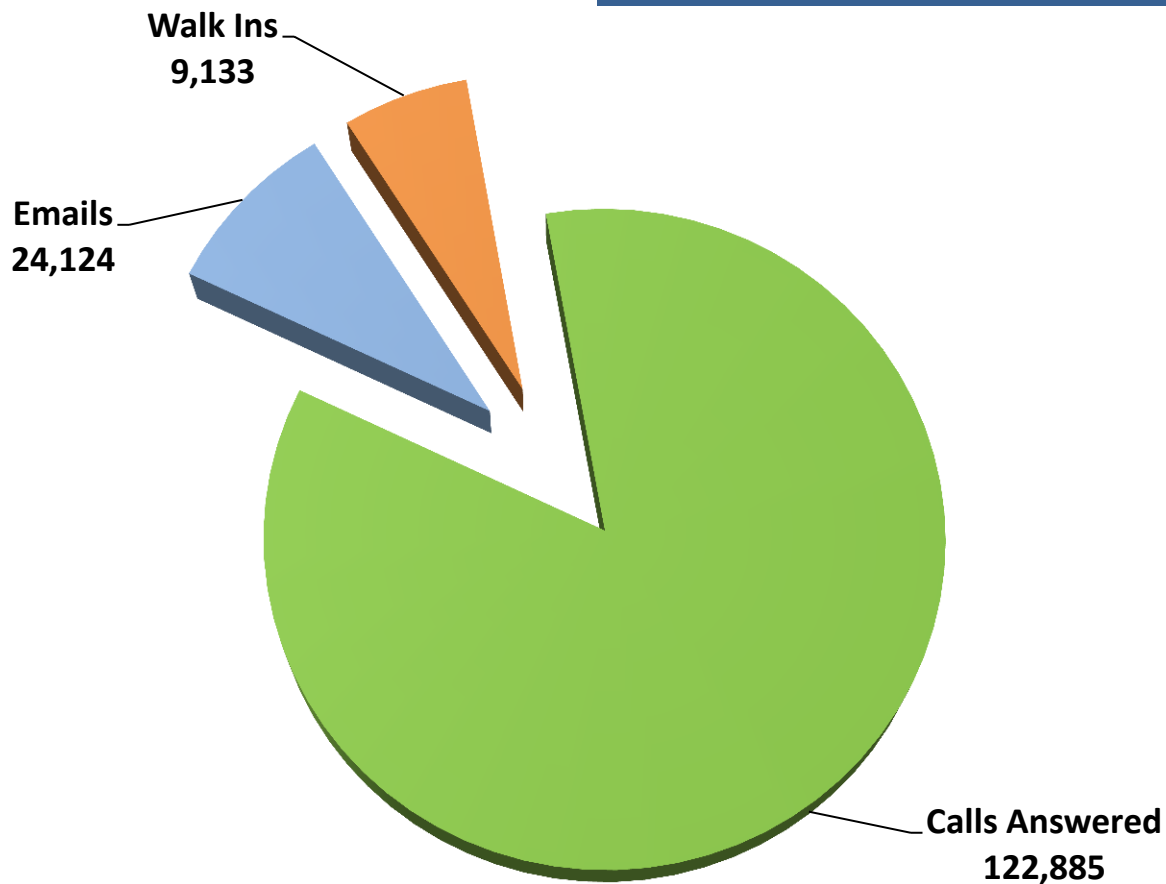
# Annual Taxes & Fees Net Receipts & Growth Rate





# Taxpayer Services FY 2015 Customer Contacts

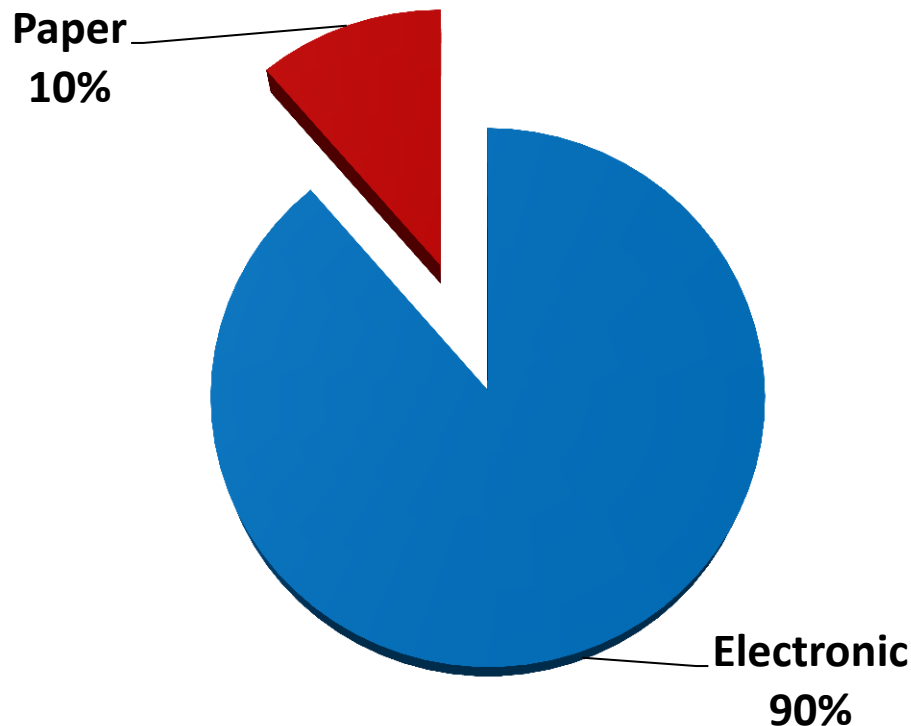
156,142 Customers Assisted





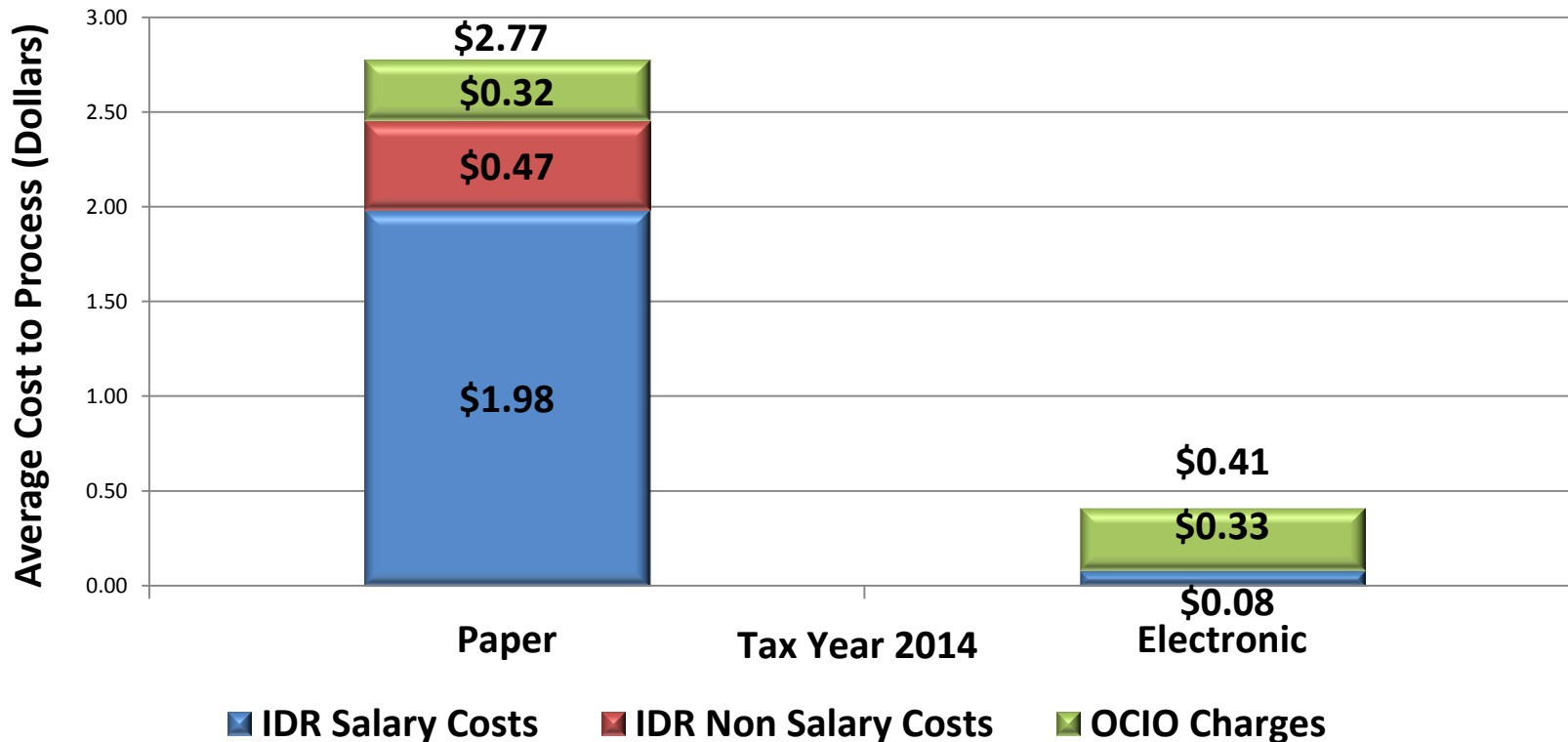
# Individual Income Tax Returns by Filing Method

1.58 million Returns Filed  
for Tax Year 2014





# Cost of Processing an Individual Income Tax Return





## Individual Income Tax Refunds

A vertical timeline graphic consisting of four light gray circles connected by a dark blue line. The line starts at the top left, goes down to the first circle, then diagonally up to the second, then diagonally down to the third, and finally diagonally up to the fourth circle at the bottom.

Tax Year 2013

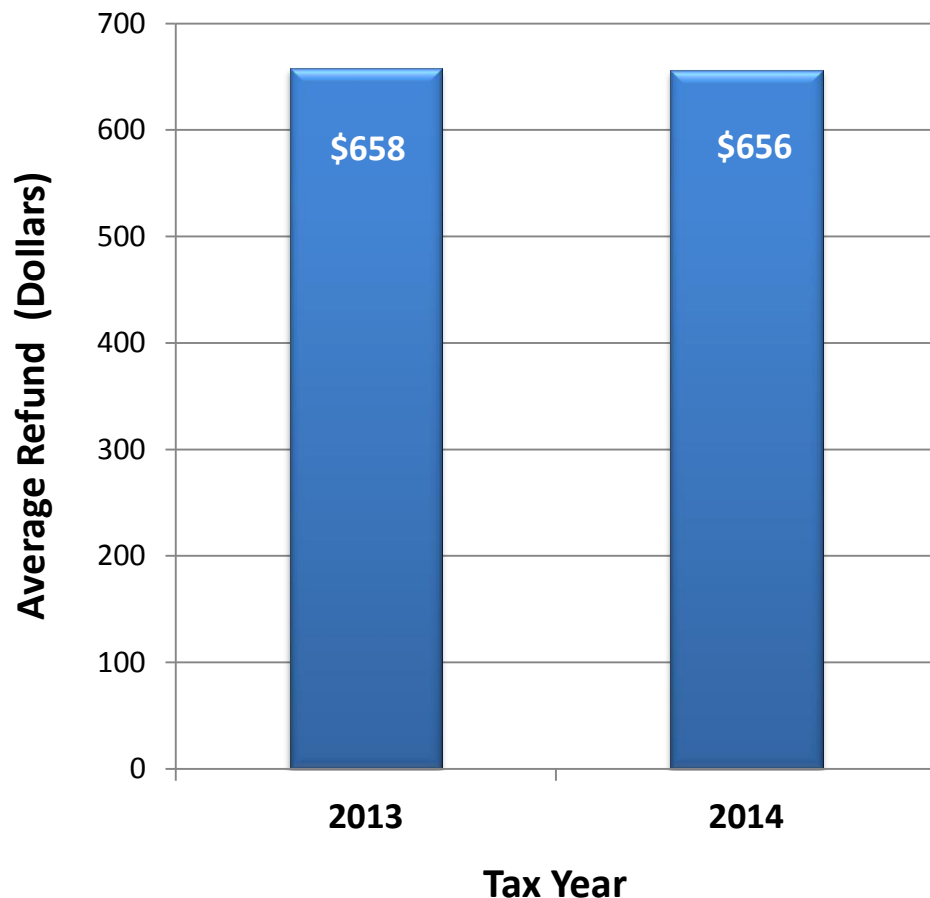
\$727 million to 1,105,500 taxpayers

Tax Year 2014

\$717 million to 1,092,535 taxpayers



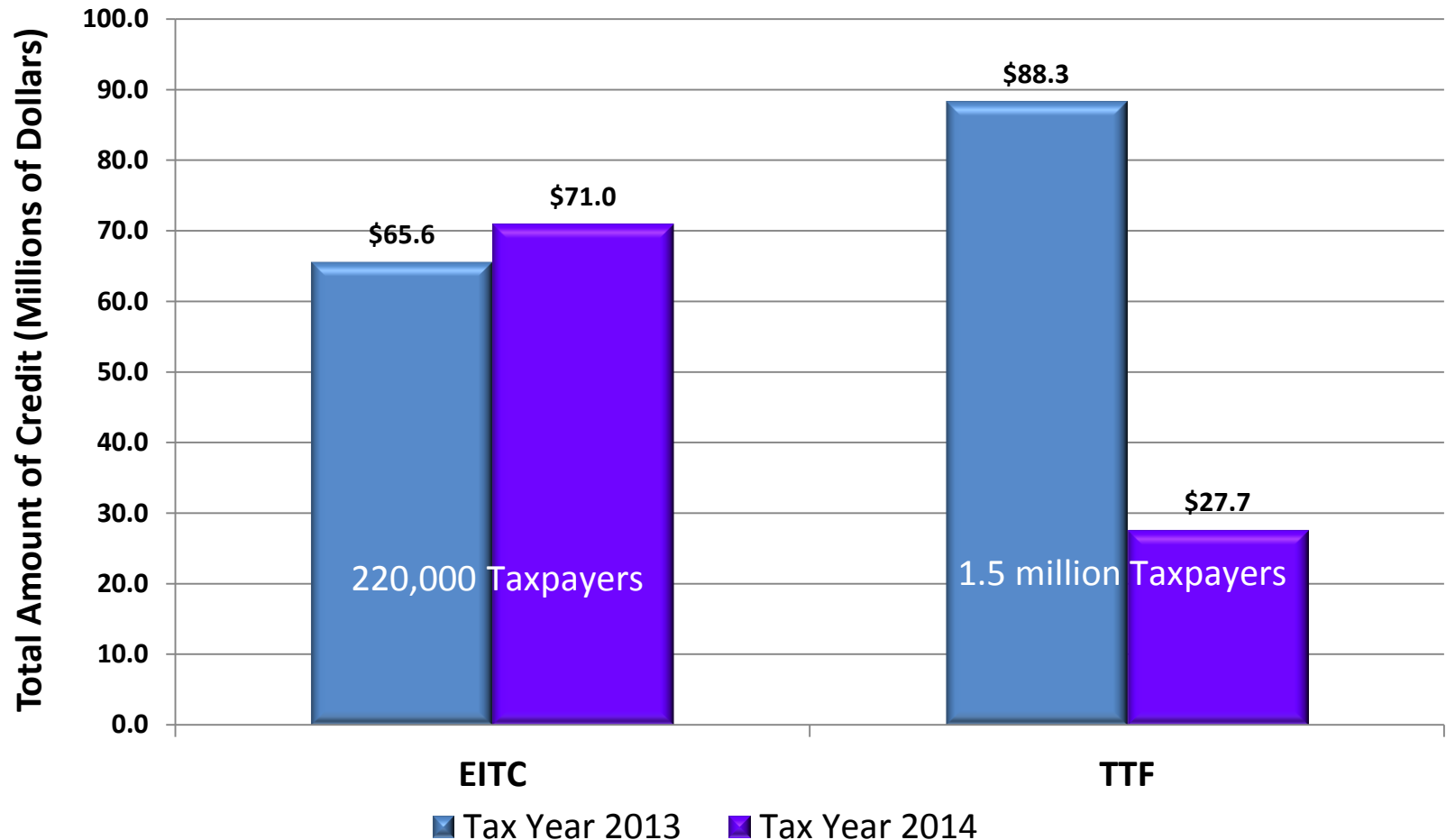
## Average Individual Income Tax Refund



- Average refund decreased slightly
- Taxpayers Trust Fund Credit dropped from \$54 to \$15
- Earned Income Tax Credit increased from 14% to 15% of the federal credit



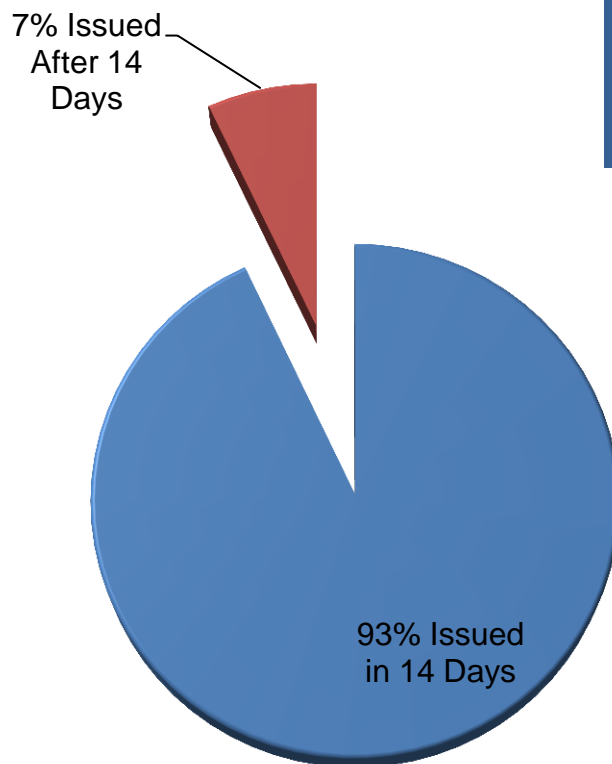
# Earned Income and Taxpayers Trust Fund Credits





# Electronic Individual Income Tax Refunds

Processing Year 2015  
886,440 Refunds Issued  
\$489.9 million Refunded





## Business Property Tax Credit



Assessment Year 2013

\$49 million to 93,074 parcels

Assessment Year- 2014

\$99 million to 97,331 parcels

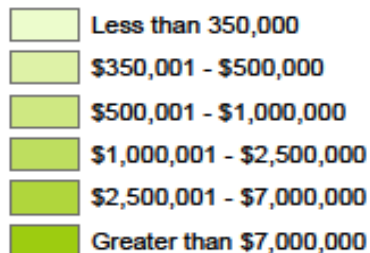


## AY2014 Business Property Tax Credits Claimed

### County Name, Number of Parcels and Number of Units



### Amount of Credits Claimed by County

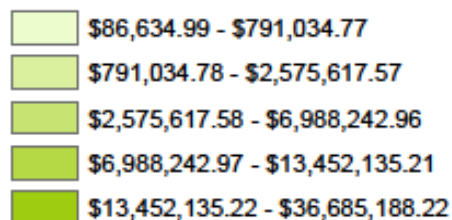




## 2014 Replacement Claims by County



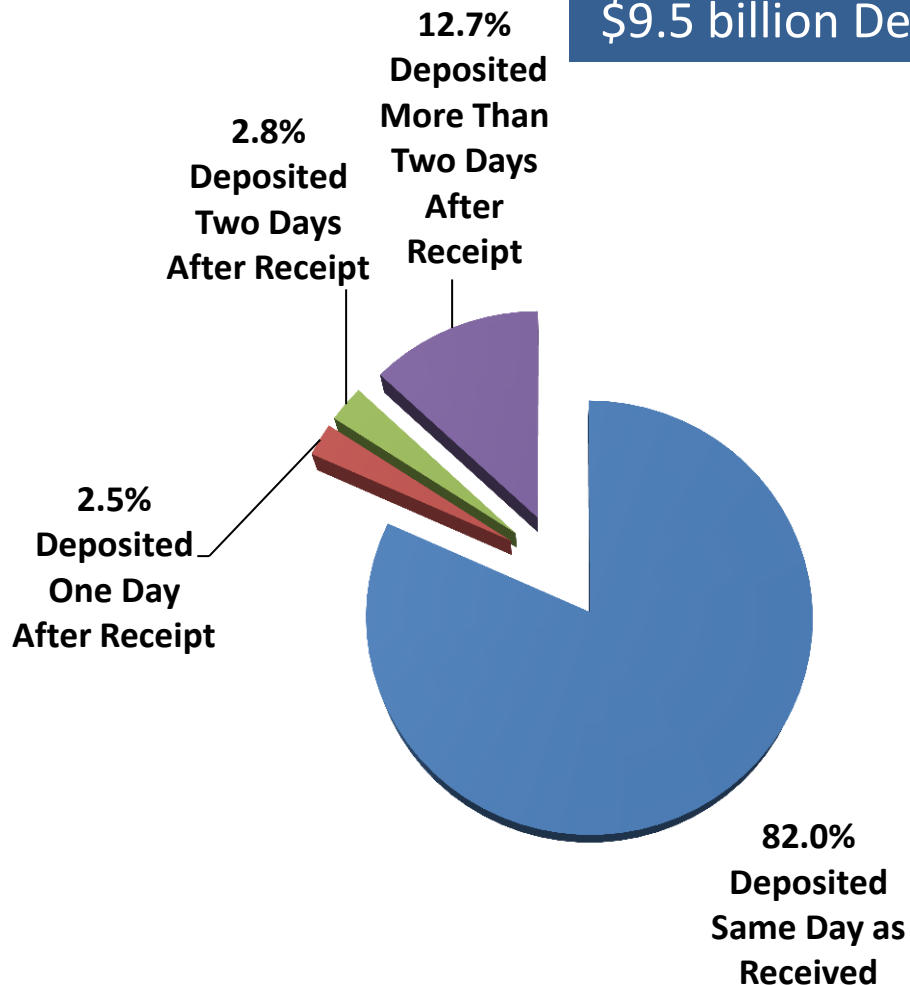
### Amount of Claim by County





# Timeliness of Receipts Deposited

Fiscal Year 2015  
\$9.5 billion Deposited





## FY 2015 Business Tax Returns Filed Electronically

A vertical timeline graphic consisting of four light gray circles connected by a dark blue line. The line starts at the top left, goes down to the first circle, then continues down to the second, then diagonally down to the third, and finally diagonally down to the fourth circle at the bottom.

Withholding-\$3.3 billion Remitted

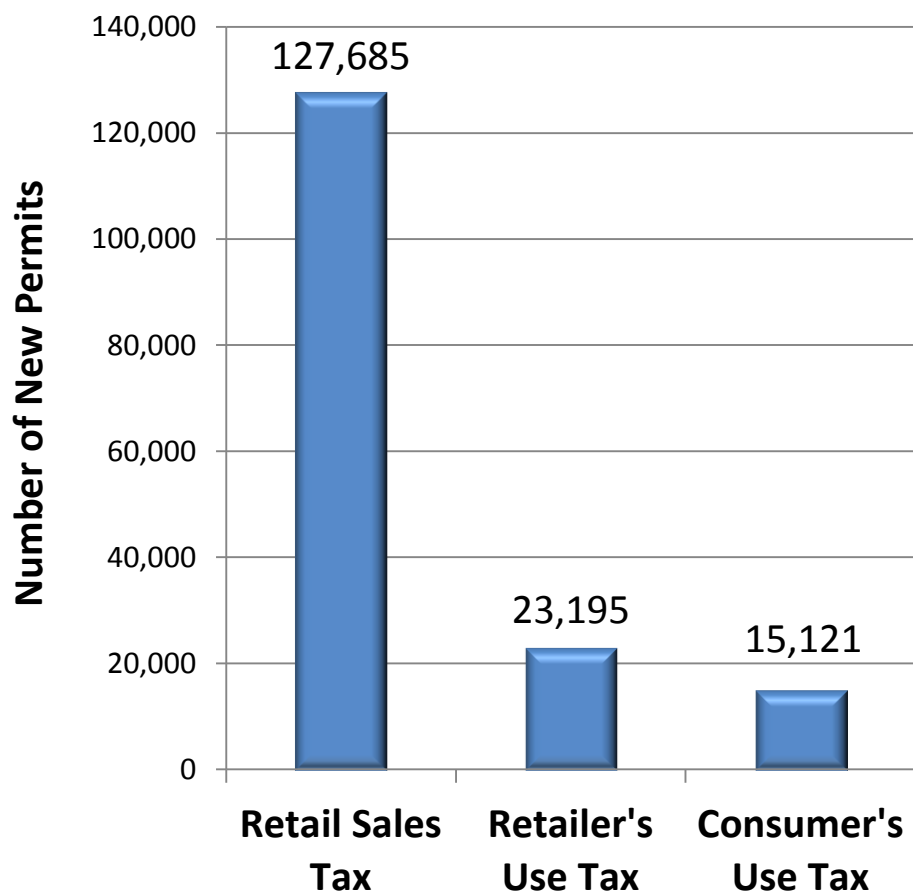
364,018 Returns Filed- 99% Electronically

Sales/Use Tax-\$3.1 billion Remitted

436,969 Returns Filed-97% Electronically



## Active Sales and Use Tax Permits FY 2015



### New Permits Issued:

- Retail Sales Tax = 8,842
- Retailer's Use Tax = 1,785
- Consumer's Use Tax = 1,301





## Top 5 Business Types Applying for Sales Tax Permits

A vertical line with five light gray circles, each containing a dark blue diagonal line, positioned to the left of the business types.

General Retail

Restaurant / Food

Cosmetology

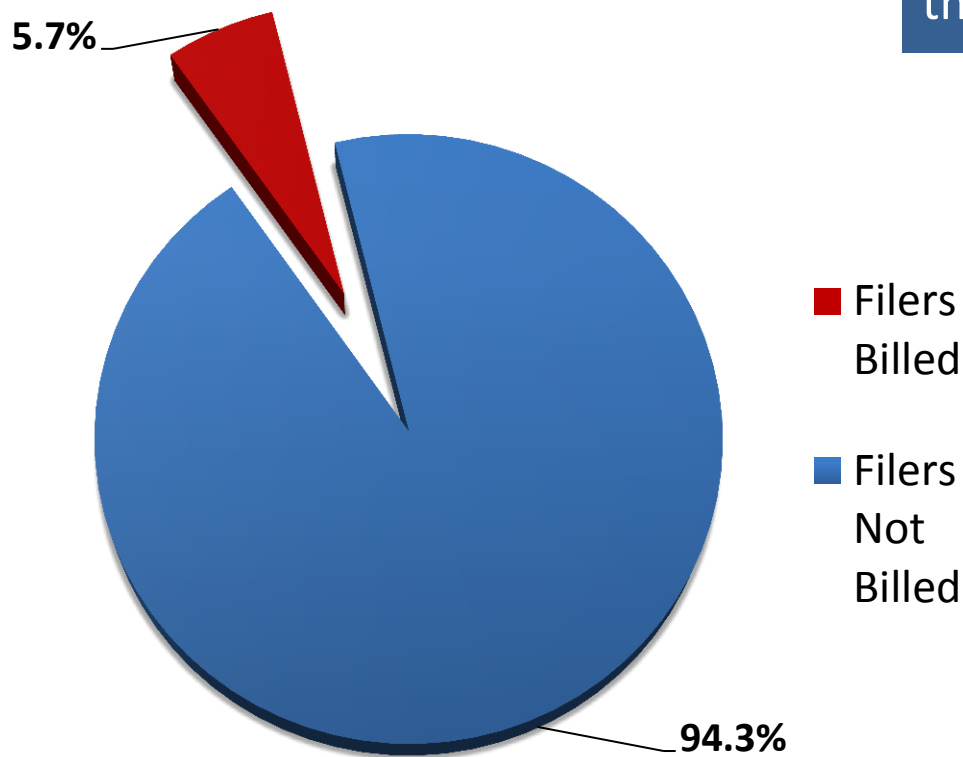
Janitorial / Cleaning

Lawn, Landscaping, & Tree / Shrub Service



# Individual Income Tax Compliance

For Tax Year 2011 only 5.7% of taxpayers were billed during the three year statute of limitations

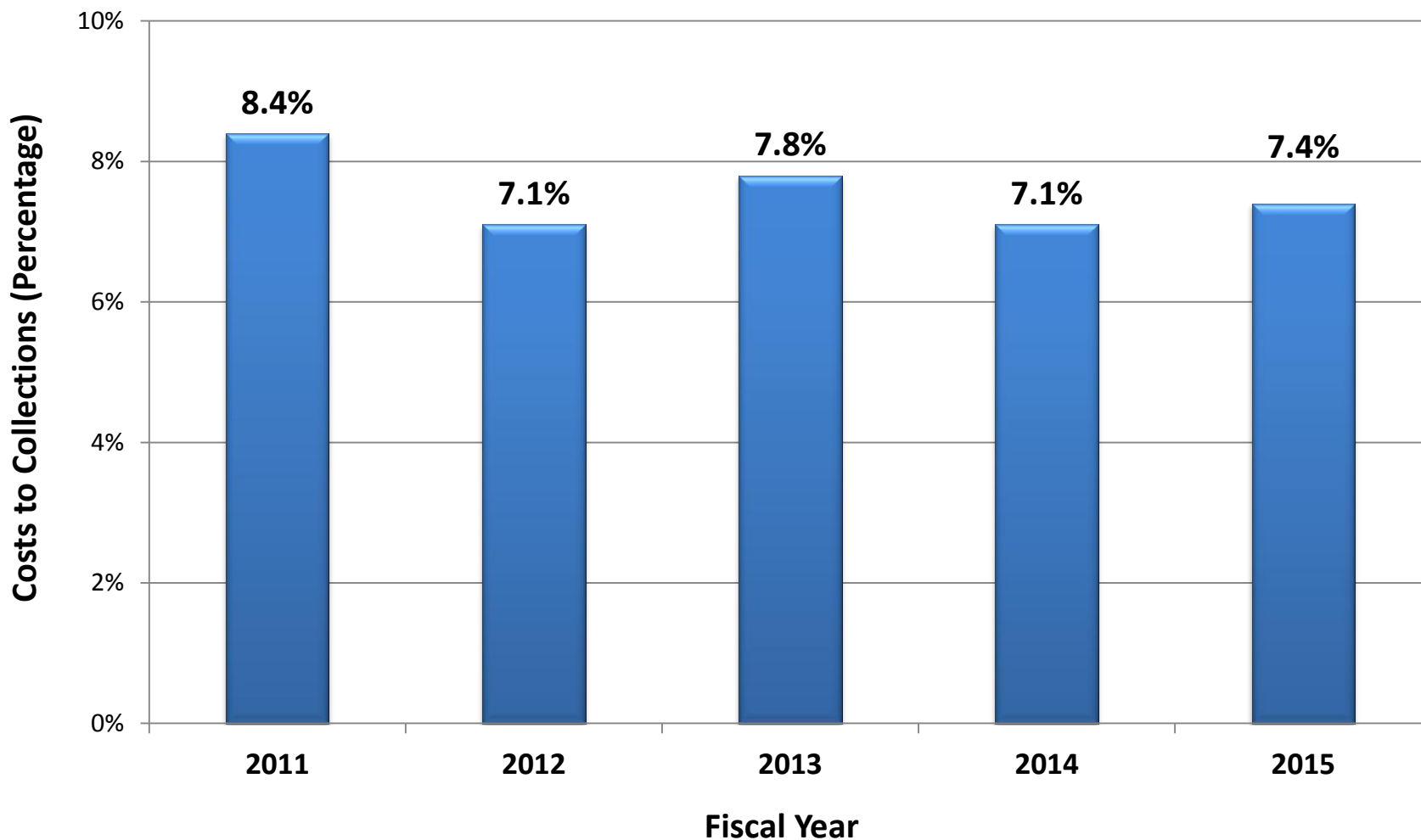


**Tax Year 2011**



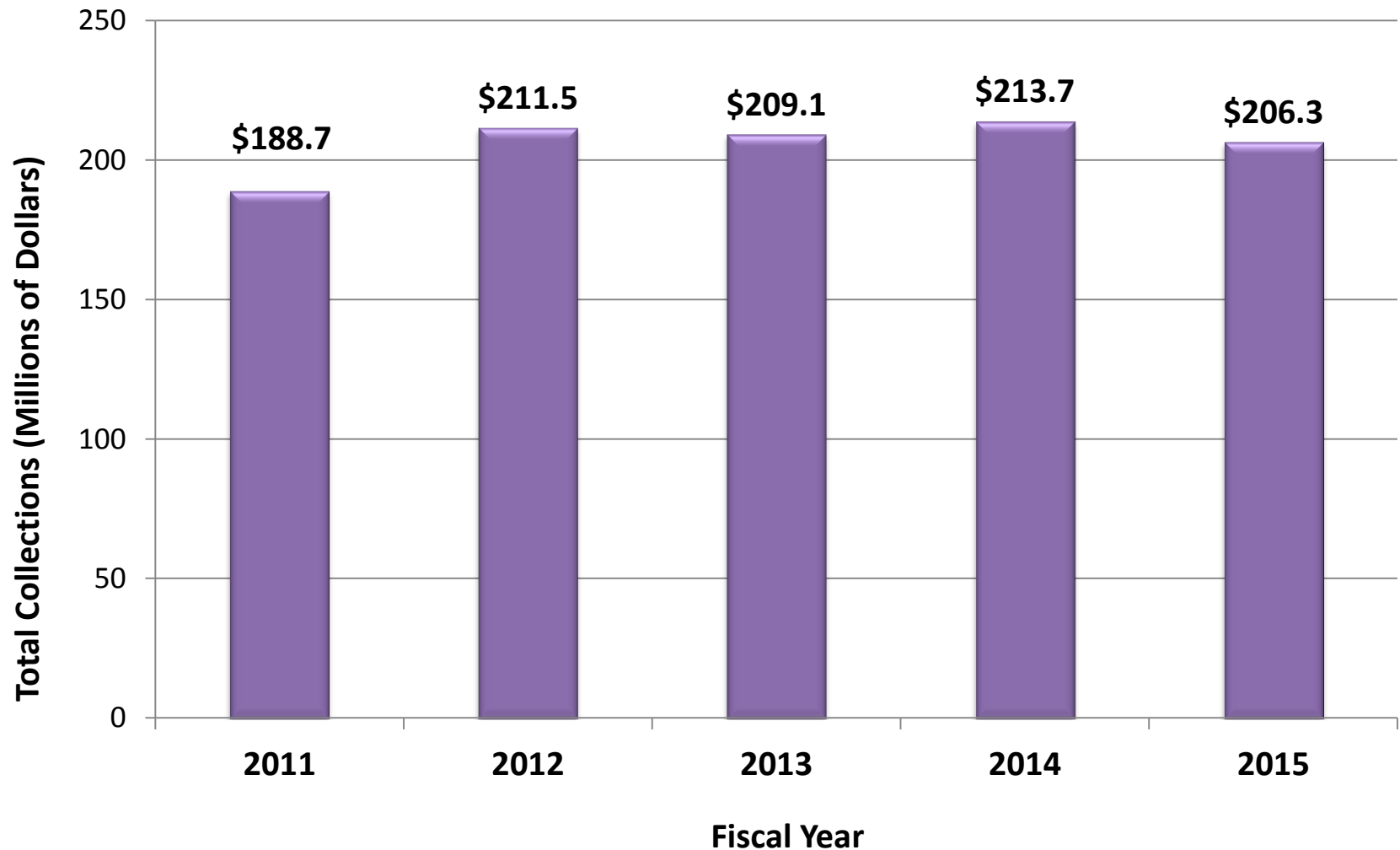


## Costs as a Percentage of Collections





## Total Collections from Billings





Iowa Department of  
**REVENUE**

Visit Us Online  
<https://tax.iowa.gov>



@IDRIncomeTax  
@IDRBusinessTax  
@IDRTaxPros



[www.facebook.com/iowadepartmentofrevenue](http://www.facebook.com/iowadepartmentofrevenue)

**govDELIVERY**<sup>TM</sup>   
*get the word out.*